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Trey Grayson  
Secretary of State  
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### Kentucky Secretary of State TREY GRAYSON

Division of Corporations  
BUSINESS FILINGS  
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Frankfort, KY 40602  
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### Statement of Registration or Renewal REG of Limited Liability Partnership

Pursuant to the provisions of KRS Chapter 362, the undersigned hereby applies for registration or renewal as a limited liability partnership on behalf of the partnership named below and for that purpose submits the following statements:

- Registration (CHECK ONE)  Renewal
- The name of the limited liability partnership is M E Elroy, Mitchell & Associates, LLP
- The state or country of formation is UNION CO., KY
- The principal office address is P.O. Box 528 101 E. Main St Morganfield Ky 42437  
Address City State Zip Code
- The number of partners is 2
- The names of the partners are  

<u>S. Martin M E Elroy JR</u> <small>Name of Partner</small>	_____
<u>Robert E. Mitchell</u> <small>Name of Partner</small>	_____
_____	_____
_____	_____
- The nature of the business of the partnership is CERTIFIED PUBLIC ACCOUNTANTS  
(Brief Description)

(Attach a continuation sheet, if necessary)

The statement is executed by

<u>S. Martin M E Elroy JR</u> <small>Signature</small>	<u>S. Martin M E Elroy JR.</u> <small>Print or type name and title</small>	<u>10/22/07</u> <small>Date</small>
_____	_____	_____
_____	_____	_____
_____	_____	_____